

## Stamping Requirements

Wholesalers, distributors and/or retailers who choose to affix cigarette stamps to packs of cigarettes must first obtain a Cigarette and Tobacco license by submitting a completed [Form TC-69, Utah State Business and Tax Registration](#) application, with the minimum \$500 cash bond (a higher bond may be required based on activity).

Every pack of cigarettes **must** be stamped before it can be legally offered for sale in Utah.

Cigarettes **must** have the correct stamp affixed within 72 hours of receipt by wholesalers, distributors or retailers in Utah.

There are two classes of cigarette manufacturers, a participating manufacturer (PM) and a non-participating manufacturer (NPM).

- A PM is a tobacco product manufacturer that is, or becomes, a signatory to the Master Settlement Agreement between the leading US tobacco manufacturers, subsequent manufacturers and the State of Utah. These are the most common manufacturers and brands. These cigarette packs must be stamped with an orange stamp (\$1.70) for 20 packs or a red stamp (\$2.125) for 25 packs.

- An NPM is a tobacco products manufacturer who does not participate in the Master Settlement Agreement and must establish and fund a qualified escrow account and make quarterly deposits based on sales of cigarettes and cigarette equivalents. These cigarette packs must be stamped with a purple stamp (\$2.05) for 20 packs or a purple stamp (\$2.5625) for 25 packs.

To identify NPM products, click here: [Publication 51, Utah Approved Tobacco Manufacturers and Cigarette/RYO Brands.](#)

Stamps are purchased from the Tax Commission.

## Other Tobacco Products (OTP) – Tax & Reporting Requirements

Wholesalers, distributors, and retailers who purchase OTP from **unlicensed** sources **are required** to first obtain a Cigarette and Tobacco license by submitting a completed [Form TC-69, Utah State Business and Tax Registration](#) application with the minimum \$500 bond.

These wholesalers, distributors and retailers are also required to collect and remit all tobacco taxes on the products purchased. Two filings are required each quarter:

- [Tobacco Products Tax Return, TC-553](#)
- [Quarterly Report of Cigarette/RYO Products, TC-562](#)

Retailers who purchase cigarettes and/or OTP with cigarette and/or tobacco taxes paid by the seller are not required to remit any additional tobacco taxes.